

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	<u>98</u>	Intermediate/DD	<u>98</u>	<u>35,868</u>	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>98</u>	TOTALS	<u>98</u>	<u>35,868</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	<u>33,435</u>	<u>366</u>		<u>33,801</u>	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>33,435</u>	<u>366</u>		<u>33,801</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 94.24%D. How many bed-hold days during this year were paid by Public Aid?
375 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)NoneF. Does the facility maintain a daily midnight census? YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?
YES ☐ NO ☒H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒I. On what date did you start providing long term care at this location?
Date started 10/01/1971

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date _____ NO ☒K. Was the facility certified for Medicare during the reporting year?
YES ☐ NO ☒ If YES, enter number
of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCURAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 06/30/2004 Fiscal Year: 06/30/2004
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
1	A. General Services											
1	Dietary	242,550	13,962	4,173	260,685	(131)	260,554	0	260,554			1
2	Food Purchase		171,210		171,210		171,210	0	171,210			2
3	Housekeeping	84,574	10,605		95,179		95,179	0	95,179			3
4	Laundry	122,755	16,455		139,210	532	139,742	0	139,742			4
5	Heat and Other Utilities			101,424	101,424		101,424	0	101,424			5
6	Maintenance	89,640	16,922	29,539	136,101	4,376	140,477	(20,718)	119,759			6
7	Other (specify):*				0		0	0	0			7
8	TOTAL General Services	539,519	229,154	135,136	903,809	4,777	908,586	(20,718)	887,868			8
9	B. Health Care and Programs											
9	Medical Director			1,332	1,332		1,332	0	1,332			9
10	Nursing and Medical Records	824,273	200,357	52,396	1,077,026	(21,146)	1,055,880	(11,076)	1,044,804			10
10a	Therapy	1,449,584	5,033	66,483	1,521,100	(124)	1,520,976	0	1,520,976			10a
11	Activities	232,633	5,827		238,460	105	238,565	0	238,565			11
12	Social Services	298,618	2,373	7,723	308,714	(15,918)	292,796	0	292,796			12
13	Nurse Aide Training		3,803		3,803	38,764	42,567	0	42,567			13
14	Program Transportation		45,464		45,464	(8,701)	36,763	(14,732)	22,031			14
15	Other (specify):* Day Programming	98,579	1,623		100,202	(58)	100,144	0	100,144			15
16	TOTAL Health Care and Programs	2,903,687	264,480	127,934	3,296,101	(7,078)	3,289,023	(25,808)	3,263,215			16
17	C. General Administration											
17	Administrative	77,956			77,956	(248)	77,708	0	77,708			17
18	Directors Fees				0		0	0	0			18
19	Professional Services			22,626	22,626		22,626	0	22,626			19
20	Dues, Fees, Subscriptions & Promotions			19,470	19,470		19,470	(1,675)	17,795			20
21	Clerical & General Office Expenses	71,399	25,129		96,528	1,297	97,825	0	97,825			21
22	Employee Benefits & Payroll Taxes			882,839	882,839		882,839	(24,225)	858,614			22
23	Inservice Training & Education			6,960	6,960		6,960	(1,050)	5,910			23
24	Travel and Seminar			1,941	1,941		1,941	(1,359)	582			24
25	Other Admin. Staff Transportation			2,504	2,504		2,504	(375)	2,129			25
26	Insurance-Prop.Liab.Malpractice			42,853	42,853		42,853	0	42,853			26
27	Other (specify):* See Schedule			17,683	17,683	(17,454)	229	(842)	(613)			27
28	TOTAL General Administration	149,355	25,129	996,876	1,171,360	(16,405)	1,154,955	(29,526)	1,125,429			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,592,561	518,763	1,259,946	5,371,270	(18,706)	5,352,564	(76,052)	5,276,512			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Apostolic Christian Timber Ridge #0016220 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			144,843	144,843		144,843	(21,275)	123,568		30
31	Amortization of Pre-Op. & Org.				0		0	0	0		31
32	Interest				0		0	0	0		32
33	Real Estate Taxes				0		0	0	0		33
34	Rent-Facility & Grounds				0		0	0	0		34
35	Rent-Equipment & Vehicles			4,542	4,542	(373)	4,169	0	4,169		35
36	Other (specify):*			42,992	42,992		42,992	(42,992)	0		36
37	TOTAL Ownership			192,377	192,377	(373)	192,004	(64,267)	127,737		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation				0	8,701	8,701	(8,701)	0		38
39	Ancillary Service Centers				0	10,378	10,378	0	10,378		39
40	Barber and Beauty Shops				0		0	0	0		40
41	Coffee and Gift Shops				0		0	0	0		41
42	Provider Participation Fee			277,608	277,608		277,608	0	277,608		42
43	Other (specify):* Facility Bulletin			3,064	3,064		3,064	0	3,064		43
44	TOTAL Special Cost Centers	0	0	280,672	280,672	19,079	299,751	(8,701)	291,050		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,592,561	518,763	1,732,995	5,844,319	0	5,844,319	(149,020)	5,695,299		45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number **Apostolic Christian Timber Ridge**# **0016220**Report Period Beginning: **07/01/2003**Ending: **06/30/2004****VI. ADJUSTMENT DETAIL****A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.****In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$ (20,718)	6		1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs		15		3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(42,992)	36		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(842)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(1,675)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(82,793)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (149,020)		\$ 0	30

OHF USE ONLY

48		49		50		51		52	
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B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 0		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (149,020)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.	x		\$ 8,701	14	38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$ 8,701		47

Apostolic Christian Timber Ridge

ID# 0016220

Report Period Beginning: 07/01/2003

Ending: 06/30/2004

Sch. V Line

NON-ALLOWABLE EXPENSES**Amount****Reference**

1	Offset day draining transportation income	\$ (11,076)	10	1
2	Offset day draining transportation income	(14,732)	14	2
3	Out-of-state Travel (Administrative Staff)	(375)	25	3
4	Depreciation of non-care vehicles	(21,275)	30	4
5	Offset medically necessary transportation income	(8,701)	38	5
6	Benefits allocated to day programming	(24,225)	22	6
7	Out-of-state Travel (In-service Training & Education)	(1,050)	23	7
8	Out-of-state Travel (Board of Directors)	(1,359)	24	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27

28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(82,793)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220 Report Period Beginning:07/01/2003Ending: 06/30/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(20,718)	0	0	0	0	0	0	0	0	0	0	(20,718)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(20,718)	0	0	0	0	0	0	0	0	0	0	(20,718)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(11,076)	0	0	0	0	0	0	0	0	0	0	(11,076)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(14,732)	0	0	0	0	0	0	0	0	0	0	(14,732)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(25,808)	0	0	0	0	0	0	0	0	0	0	(25,808)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(1,675)	0	0	0	0	0	0	0	0	0	0	(1,675)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(24,225)	0	0	0	0	0	0	0	0	0	0	(24,225)	22
23	Inservice Training & Education	(1,050)	0	0	0	0	0	0	0	0	0	0	(1,050)	23
24	Travel and Seminar	(1,359)	0	0	0	0	0	0	0	0	0	0	(1,359)	24
25	Other Admin. Staff Transportation	(375)	0	0	0	0	0	0	0	0	0	0	(375)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(842)	0	0	0	0	0	0	0	0	0	0	(842)	27
28	TOTAL General Administration	(29,526)	0	0	0	0	0	0	0	0	0	0	(29,526)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(76,052)	0	0	0	0	0	0	0	0	0	0	(76,052)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2003

Ending:

06/30/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(21,275)	0	0	0	0	0	0	0	0	0	0	(21,275)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(42,992)	0	0	0	0	0	0	0	0	0	0	(42,992)	36
37	TOTAL Ownership	(64,267)	0	0	0	0	0	0	0	0	0	0	(64,267)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	(8,701)	0	0	0	0	0	0	0	0	0	0	(8,701)	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(8,701)	0	0	0	0	0	0	0	0	0	0	(8,701)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(149,020)	0	0	0	0	0	0	0	0	0	0	(149,020)	45

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220Report Period Beginning: 07/01/2003 Ending: 06/30/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Apostolic Christian Home for the Handicapped, Inc.	100%	Oakwood Estate	Morton	Community	Morton	
		Linden Estate	Morton	Residential Services		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	John Knobloch	Chairman	Director	0.00		0.5			\$		1
2	Richard Steffen	Vice Chairman	Director	0.00		0.5					2
3	Dan Schumacher	Sec/ Treasurer	Director	0.00		1					3
4	Jerry Christensen	Director	Director	0.00		0.5					4
5	Ron Hodel	Director	Director	0.00		0.5					5
6	Jerry Kieser	Director	Director	0.00		0.5					6
7	Keith Pflum	Director	Director	0.00	186	0.5		Travel	560	line 24; col.3	7
8	Ed Sauder	Director	Director	0.00		0.5					8
9	Stan Virkler	Director	Director	0.00	130	0.5		Travel	396	line 24; col.3	9
10	Warren Zahner	Director	Director	0.00	318	0.5		Travel	963	line 24; col.3	10
11											11
12											12
13								TOTAL	\$ 1,919		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees)
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2003

Ending:

6/30/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2003

Ending:

06/30/2004**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE****A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related Long-Term													
1							\$		\$			\$	1	
2													2	
3													3	
4													4	
5													5	
	Working Capital													
6													6	
7													7	
8													8	
9	TOTAL Facility Related						\$	0	\$	0		\$	0	9
	B. Non-Facility Related*													
10													10	
11													11	
12													12	
13													13	
14	TOTAL Non-Facility Related						\$	0	\$	0		\$	0	14
15	TOTALS (line 9+line14)						\$	0	\$	0		\$	0	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number **Apostolic Christian Timber Ridge**# **0016220** Report Period Beginning: **07/01/2003** Ending: **06/30/2004****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																																					
1. Real Estate Tax accrual used on 2003 report.		\$	1																																		
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	2																																		
3. Under or (over) accrual (line 2 minus line 1).		\$ 0	3																																		
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4																																		
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5																																		
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6																																		
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6		\$ 0	7																																		
Real Estate Tax History:																																					
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>1999</td><td></td><td>8</td></tr> <tr><td>2000</td><td></td><td>9</td></tr> <tr><td>2001</td><td></td><td>10</td></tr> <tr><td>2002</td><td></td><td>11</td></tr> <tr><td>2003</td><td></td><td>12</td></tr> </table>	1999		8	2000		9	2001		10	2002		11	2003		12	<table border="1"> <tr><td colspan="3">FOR OHF USE ONLY</td></tr> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2003</td> <td>\$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td>\$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6</td> <td>\$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td>\$</td> <td>16</td> </tr> </table>		FOR OHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2003	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
1999		8																																			
2000		9																																			
2001		10																																			
2002		11																																			
2003		12																																			
FOR OHF USE ONLY																																					
13	FROM R. E. TAX STATEMENT FOR 2003	\$	13																																		
14	PLUS APPEAL COST FROM LINE 5	\$	14																																		
15	LESS REFUND FROM LINE 6	\$	15																																		
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																																		

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Apostolic Christian Timber Ridge COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0016220

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)

(B)

(C)

(D)
Tax
Applicable to

	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Nursing Home</u>
1.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
2.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
3.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
4.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
5.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
6.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
7.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
8.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
9.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
10.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
TOTALS			\$ <u><u>0.00</u></u>	\$ <u><u>0.00</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2003 Ending:

06/30/2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,135 B. General Construction Type: Exterior Brick Frame Fireproof Building Number of Stories 1

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Oakwood Estate (IDPA #0033712) is located adjacent to this property.

Type of business: Nursing Home (ICF/DD-I6)

Square footage: Land - 91,781 sq ft; Building - 7,140 sq ft

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Nursing Home</u>	<u>1,345,699</u>	<u>1969</u>	<u>\$ 54,397</u>	1
2					2
3	TOTALS	1,345,699		\$ 54,397	3

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2003

Ending:

06/30/2004**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	44			1971	\$ 650,091	\$ 16,252	40	\$ 16,252		\$ 542,434	4
5	54			1978	1,006,746	25,169	40	25,169		675,761	5
6											6
7											7
8											8
	Improvement Type**										
9	3--Original Storage Building			1974	8,047	201	40	201		6,212	9
10	4--Second Floor Storage			1975	281	7	40	7		207	10
11	5--Balcony Storage			1976	289	7	40	7		206	11
12	6--Tub & Water Heater			1976	448	11	40	11		320	12
13	19--New Addition Phase 2			1979	47,854	1,196	40	1,196		30,864	13
14	7--Additional Storage Building Phase 1			1981	4,660	117	40	117		2,738	14
15	21--Activity Room/ TVs			1981	1,265	32	40	32		754	15
16	8--Additional Storage Building Phase 2			1982	21,495	537	40	537		12,092	16
17	22--Front Entrance			1982	8,046	201	40	201		4,595	17
18	9--Electrical Upgrade			1983	126	3	40	3		68	18
19	23--Security System & Energy Saver			1983	9,724	243	40	243		5,314	19
20	24--Courtyard Foyer			1984	6,477	162	40	162		3,380	20
21	10--Garage Extension			1985	842	21	40	21		420	21
22	25--Nursing Foyer			1985	24,285	607	40	607		12,077	22
23	26--Upkeep (Windows,Furnace,Fixtures)			1986	9,877	247	40	247		4,668	23
24	27--North End & East Wing			1987	26,990	675	40	675		12,092	24
25	1--3 stall garage			1988	22,885	572	40	572		9,439	25
26	28--1988 Additions			1988	27,441	686	40	686		11,619	26
27	29--1989 Additions			1989	48,259	1,206	40	1,206		19,246	27
28	30--1990 Additions			1990	60,923	1,523	40	1,523		22,796	28
29	31--1991 Additions			1991	11,832	296	40	296		4,136	29
30	32--1992 Additions			1992	14,999	375	40	375		4,874	30
31	33--1994 Additions			1994	31,810	795	40	795		8,770	31
32	34--1995 Additions			1995	32,834	821	40	821		8,245	32
33	35--1996 Additions			1996	6,371	159	40	159		1,443	33
34	36--1997 Additions			1997	23,216	580	40	580		4,686	34
35	2--Garage Door for Van			1998	667	44	15	44		274	35
36	37--1998 Additions			1998	6,263	157	40	157		1,110	36

*Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2003

Ending:

06/30/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	38--1999 Additions	1999	\$ 17,738	\$ 443	40	\$ 443		\$ 2,707	37
38	39--Air Conditioner	2000	1,882	47	40	47		212	38
39	40--Heat Pump	2000	3,100	78	40	78		349	39
40	41--Automatic Rear Door	2000	1,773	44	40	44		199	40
41	42--Power Panels/Generator	2000	14,000	350	40	350		1,575	41
42	43--Office Window to Lobby	2000	1,057	26	40	26		119	42
43	44--Exhaust Fan in Womens N Bathroom	2000	580	14	40	14		65	43
44	45--Dining Room Remodeling	2000	10,565	264	40	264		1,189	44
45	46--Fire Alarm Relay	2000	2,400	60	40	60		270	45
46	47--Remodel Bathrooms	2000	22,147	554	40	554		2,492	46
47	48--Water Coolers at both ends	2000	2,701	68	40	68		304	47
48	49--Roof Repairs	2000	1,133	28	40	28		127	48
49	471--Garage Lights	2001	1,400	93	15	93		327	49
50	472--OT/PT Decorating	2001	1,111	74	15	74		259	50
51	473--Slab Jacking	2001	1,312	87	15	87		306	51
52	474--Roof Replacement	2001	21,380	1,425	15	1,425		4,989	52
53	475--Roof Replacement	2001	16,779	1,119	15	1,119		3,915	53
54	476--Lobby Carpet and Redecorating	2001	11,774	785	15	785		2,747	54
55	477--Dining Room Remodeling	2001	3,308	221	15	221		772	55
56	478--Additional QMRP office (bv activities)	2001	2,393	160	15	160		558	56
57	479--Pipe Insulation	2001	2,613	174	15	174		610	57
58	480--North Resident Renovation	2001	4,632	309	15	309		1,081	58
59	481--Activity Room Remodeling	2001	1,903	127	15	127		444	59
60	482--South Whirlpool Room	2001	2,676	178	15	178		624	60
61	483--Hand Rails	2001	2,844	190	15	190		664	61
62	484--South Living Remodeling	2001	5,107	341	15	341		1,192	62
63	537--Garage Door	2002	594	40	15	40		99	63
64	538--Key pad entry for south end	2002	2,500	167	15	167		417	64
65	540--Water heater plumbing	2002	706	47	15	47		118	65
66	541--Water heaters	2002	8,482	565	15	565		1,414	66
67	542--Lighting - small office in lobby	2002	545	36	15	36		91	67
68	545--Air conditioner - south living room	2002	3,196	213	15	213		533	68
69	575--Roof on large garage	2003	8,941	596	15	596		894	69
70	TOTAL (lines 4 thru 69)		\$ 2,298,312	\$ 61,827		\$ 61,827	\$ 0	\$ 1,442,500	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2003

Ending:

06/30/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,298,312	\$ 61,827		\$ 61,827		\$ 1,442,500	1
2	576--Garage door on small garage	2003	647	43	15	43		65	2
3	613--Plumb and insulate water lines	2004	7,274	242	15	242		242	3
4	614--Flooring for Corridors	2004	23,007	767	15	767		767	4
5	616--Air Conditioner	2004	1,259	42	15	42		42	5
6	617--Courtvard Carpet	2004	981	33	15	33		33	6
7	618--Heat Pump & Blower	2004	4,885	163	15	163		163	7
8	619--Electrical for Fuel tanks	2004	1,686	56	15	56		56	8
9	620--Heat pump	2004	3,980	133	15	133		133	9
10	621--Foot valve for Hopper	2004	637	21	15	21		21	10
11	622--Bathroom partitions	2004	3,176	106	15	106		106	11
12	623--Air conditioner south wing	2004	1,181	39	15	39		39	12
13	276--Fully Depreciated Assets	1971	104,543	0	20	0		104,543	13
14	277--Gravel Driveway	1974	1,220	0	20	0		1,220	14
15	278--Gravel Driveway	1974	500	0	20	0		500	15
16	279--Chain Link Fence	1976	3,440	0	20	0		3,440	16
17	280--Road Prep for New addition	1976	5,769	0	20	0		5,769	17
18	281--Bar-B-Que Pit	1981	277	0	20	0		277	18
19	282--Electric & Water to Picnic Area	1981	783	0	20	0		783	19
20	283--Chain Link Fence	1982	38	0	20	0		38	20
21	284--Chain Link Fence	1983	5,843	0	20	0		5,843	21
22	285--Ornamental Fence	1985	565	2	20	2		565	22
23	286--South Patio	1985	1,008	50	20	50		983	23
24	287--Resurfacing Driveway	1986	22,000	1,100	20	1,100		20,350	24
25	288--Irrigation System & Landscaping	1990	2,585	129	20	129		1,936	25
26	289--South Patio Sod & Lighting	1990	1,408	70	20	70		1,045	26
27	290--Pole Light	1993	975	49	20	49		631	27
28	291--Asphalt Parking Lot & Driveway	1993	5,530	276	20	276		3,592	28
29	292--Landscape Courtvard	1993	3,954	198	20	198		2,390	29
30	293--Sewer Repair	1994	6,700	335	20	335		3,685	30
31	294--Tile Drain	1995	721	36	20	36		360	31
32	295--Asphalt Patching	1995	1,290	65	20	65		622	32
33	296--Excavate & Asphalt Drive	1997	15,136	757	20	757		6,054	33
34	TOTAL (lines 1 thru 33)		\$ 2,531,309	\$ 66,540		\$ 66,540	\$ 0	\$ 1,608,791	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,531,309	\$ 66,540		\$ 66,540	\$	\$ 1,608,791	1
2	297--Asphalt South Drive	1998	39,261	1,963	20	1,963		13,741	2
3	298--Install Parking Lot Light Poles	1999	4,000	200	20	200		1,100	3
4	299--Repair Asphalt	1999	3,500	175	20	175		963	4
5	511--Blacktop Ramp at Rear Entrance	2001	770	77	10	77		270	5
6	512--Landscape Drive Entrance	2001	1,447	96	15	96		338	6
7	513--Landscape around Timber Ridge	2001	1,230	82	15	82		287	7
8	564--Sidewalk/entry apron	2002	11,816	788	15	788		1,969	8
9	647--Catch Basin & Tile @ South Drive	2004	3,344	111	15	111		111	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,596,676	\$ 70,033		\$ 70,033	\$ 0	\$ 1,627,570	34

****Improvement type must be detailed in order for the cost report to be considered complete.**

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2003

Ending:

06/30/2004**XI. OWNERSHIP COSTS (continued)****C. Equipment Depreciation-Excluding Transportation. (See instructions.)**

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 434,669	\$ 47,813	\$ 47,813	\$ 0		\$ 243,127	71
72	Current Year Purchases	40,977	2,650	2,650	0		2,650	72
73	Fully Depreciated Assets	450,791	3,072	3,072	0		450,791	73
74					0			74
75	TOTALS	\$ 926,437	\$ 53,535	\$ 53,535	\$ 0		\$ 696,568	75

D. Vehicle Depreciation (See instructions).*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	0		\$	76
77							0			77
78							0			78
79							0			79
80	TOTALS			\$ 0	\$ 0	\$ 0	0		\$ 0	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,577,510	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 123,568	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 123,568	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 0	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,324,138	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Fully depreciated vehicles	\$ 159,774	\$ 138	\$ 159,774	86
87	Capitalized repairs	9,702	1,651	4,906	87
88	Vehicle Equipment	17,502	2,719	8,294	88
89	Vehicles	84,834	16,767	56,943	89
90					90
91	TOTALS	\$ 271,812	\$ 21,275	\$ 229,917	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? _____

16. Rental Amount for movable equipment: \$ 4,169 Description: Food pump, oxygen concentrator

☐ YES ☒ NO

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____/2005 \$ _____

13. _____/2006 \$ _____

14. _____/2007 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2003 Ending: 06/30/2004
 XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION:		3. CLINICAL PORTION:	
	IN-HOUSE PROGRAM	<input checked="" type="checkbox"/>	IN-HOUSE PROGRAM	<input checked="" type="checkbox"/>
	IN OTHER FACILITY	<input type="checkbox"/>	IN OTHER FACILITY	<input type="checkbox"/>
	COMMUNITY COLLEGE	<input type="checkbox"/>	HOURS PER AIDE	<u>40</u>
	HOURS PER AIDE	<u>80</u>		

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$ 0
2	Books and Supplies	1,354	1,676		3,030
3	Classroom Wages (a)	3,876	9,002		12,878
4	Clinical Wages (b)	1,938	18,003		19,941
5	In-House Trainer Wages (c)	2,289	21,264		23,553
6	Transportation				0
7	Contractual Payments				0
8	Nurse Aide Competency Tests				0
9	TOTALS	\$ 9,457	\$ 49,945	\$ 0	\$ 59,402
10	SUM OF line 9, col. 1 and 2 (e)	\$ 59,402			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ 0

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	<u>26</u>
2. From other facilities (f)	<u>12</u>
DROP-OUTS	
1. From this facility	<u>21</u>
2. From other facilities (f)	<u>1</u>
TOTAL TRAINED	60

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2003

Ending:

06/30/2004

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
			1	Licensed Occupational Therapist		hrs	\$		\$	\$
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$		\$	\$		\$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

	1	2	
	Operating	After Consolidation*	
A. Current Assets			
1 Cash on Hand and in Banks	\$ 829,974	\$ 831,974	1
2 Cash-Patient Deposits			2
3 Accounts & Short-Term Notes Receivable-Patients (less allowance (4,000))	420,086	612,852	3
4 Supply Inventory (priced at 41,627)	41,627	48,435	4
5 Short-Term Investments	4,122,774	4,122,774	5
6 Prepaid Insurance			6
7 Other Prepaid Expenses	10,777	14,128	7
8 Accounts Receivable (owners or related parties)			8
9 Other(specify): <u>Employee & other receivables</u>	80,661	80,807	9
TOTAL Current Assets			
10 (sum of lines 1 thru 9)	\$ 5,505,899	\$ 5,710,969	10
B. Long-Term Assets			
11 Long-Term Notes Receivable			11
12 Long-Term Investments			12
13 Land	304,048	666,412	13
14 Buildings, at Historical Cost	2,347,024	3,589,105	14
15 Leasehold Improvements, at Historical Cos			15
16 Equipment, at Historical Cost	1,198,249	1,814,894	16
17 Accumulated Depreciation (book methods)	(2,537,116)	(3,376,414)	17
18 Deferred Charges			18
19 Organization & Pre-Operating Costs		46,122	19
20 Accumulated Amortization - Organization & Pre-Operating Costs		(46,122)	20
21 Restricted Funds	3,162,940	3,162,940	21
22 Other Long-Term Assets (specify: <u>Investment in other fa</u>)	3,126,855		22
23 Other(specify): <u>Cash value life insurance</u>	19,491	19,491	23
TOTAL Long-Term Assets			
24 (sum of lines 11 thru 23)	\$ 7,621,491	\$ 5,876,428	24
TOTAL ASSETS			
25 (sum of lines 10 and 24)	\$ 13,127,389	\$ 11,587,397	25

	1	2	
	Operating	After Consolidation*	
C. Current Liabilities			
26 Accounts Payable	\$ 41,662	\$ 65,644	26
27 Officer's Accounts Payable			27
28 Accounts Payable-Patient Deposits			28
29 Short-Term Notes Payable			29
30 Accrued Salaries Payable	281,275	382,376	30
31 Accrued Taxes Payable (excluding real estate taxes)	10,021	11,623	31
32 Accrued Real Estate Taxes(Sch.IX-B)			32
33 Accrued Interest Payable			33
34 Deferred Compensation	145,073	194,003	34
35 Federal and State Income Taxes			35
Other Current Liabilities(specify):			
36			36
37			37
TOTAL Current Liabilities			
38 (sum of lines 26 thru 37)	\$ 478,031	\$ 653,646	38
D. Long-Term Liabilities			
39 Long-Term Notes Payable			39
40 Mortgage Payable			40
41 Bonds Payable			41
42 Deferred Compensation			42
Other Long-Term Liabilities(specify):			
43			43
44			44
TOTAL Long-Term Liabilities			
45 (sum of lines 39 thru 44)	\$ 0	\$ 0	45
TOTAL LIABILITIES			
46 (sum of lines 38 and 45)	\$ 478,031	\$ 653,646	46
TOTAL EQUITY (page 18, line 24)	\$ 12,649,358	\$ 10,933,751	47
TOTAL LIABILITIES AND EQUITY			
48 (sum of lines 46 and 47)	\$ 13,127,389	\$ 11,587,397	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 11,894,436	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 11,894,436	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	754,922	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 754,922	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 0	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 12,649,358	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning: 07/01/2003

Ending:

06/30/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,742,544	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,742,544	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 0	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	76,503	10
11	Nurses Aide Training Reimbursements	45,666	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radic		15
16	Rental of Facility Space	8,520	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 130,689	23
	D. Non-Operating Revenue		
24	Contributions	955,203	24
25	Interest and Other Investment Income***	327,452	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,282,655	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See attached schedule</u>	443,353	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 443,353	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,599,241	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	903,809	31
32	Health Care	3,296,101	32
33	General Administration	1,171,360	33
	B. Capital Expense		
34	Ownership	192,377	34
	C. Ancillary Expense		
35	Special Cost Centers	3,064	35
36	Provider Participation Fee	277,608	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,844,319	40
41	Income before Income Taxes (line 30 minus line 40)**	754,922	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 754,922	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220Report Period Beginning: 07/01/2003Ending: 06/30/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,971	2,298	\$ 69,690	\$ 30.33	1
2	Assistant Director of Nursing	1,853	2,078	46,047	22.16	2
3	Registered Nurses	18,189	19,800	407,269	20.57	3
4	Licensed Practical Nurses	17,108	18,745	336,633	17.96	4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,876	2,155	39,458	18.31	9
10	Activity Assistants	19,532	21,299	217,155	10.20	10
11	Social Service Workers	2,040	2,266	36,784	16.23	11
12	Dietician					12
13	Food Service Supervisor	1,723	1,967	30,020	15.26	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,308	22,340	214,963	9.62	15
16	Dishwashers					16
17	Maintenance Workers	4,918	5,691	89,702	15.76	17
18	Housekeepers	7,367	8,238	84,634	10.27	18
19	Laundry	10,423	11,591	123,454	10.65	19
20	Administrator	1,707	1,947	77,956	40.04	20
21	Assistant Administrator					21
22	Other Administrative	1,164	1,338	36,502	27.28	22
23	Office Manager	1,754	2,016	37,511	18.61	23
24	Clerical	1,464	2,072	4,367	2.11	24
25	Vocational Instruction	1,813	2,046	27,232	13.31	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	7,591	8,490	130,064	15.32	28
29	Resident Services Coordinator	1,803	2,067	46,594	22.54	29
30	Habilitation Aides (DD Homes)	115,125	125,079	1,332,870	10.66	30
31	Medical Records					31
32	Other Health Care(specify)	7,841	8,606	125,092	14.54	32
33	Other(specify)	6,008	6,540	78,564	12.01	33
34	TOTAL (lines 1 - 33)	253,578	278,669	\$ 3,592,561 *	\$ 12.89	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	88	\$ 4,173	1-3	35
36	Medical Director	flat fee	1,332	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	flat fee	2,486	10-3	39
40	Physical Therapy Consultant	69	3,912	10a-3	40
41	Occupational Therapy Consultant	90	5,050	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	102	6,905	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Psychologist</u>	46	4,600	12-3	46
47	<u>Psychiatrist Consultant</u>	39	3,123	12-3	47
48					48
49	TOTAL (lines 35 - 48)	434	\$ 31,581		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	984	\$ 31,451	10-3	50
51	Licensed Practical Nurses	561	18,425	10-3	51
52	Nurse Aides	2,581	48,782	10a-3	52
53	TOTAL (lines 50 - 52)	4,126	\$ 98,658		53

line 20, col. 8)	
G. Schedule of Travel and Seminar**	
Description	Amount
Out-of-State Travel	\$
Board of Directors travel	1,359
Administrative travel	1,425
In-State Travel	
Board of Directors travel	582
Administrative travel	1,079
Seminar Expense	
Less out of state travel	(2,784)
Entertainment Expense	(
(agree to Sch. V, line 24, col. 8))
TOTAL	\$ 1,661

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

[illegible]

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220Report Period Beginning: 07/01/2003Ending: 06/30/2004**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Health Care Association - \$5,010
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 67,210 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over _____
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 277,608
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? Yes If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 15,380 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No, they have been adjusted out.
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 8,701
c. What percent of all travel expense relates to transportation of nurses and patients? 88%
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 67,801
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Heinold-Banwart, LTD. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Apostolic Christian Timber Ridge

FYE 06/30/2004

#016220

Subschedules

Schedule V - Costs per General Ledger

Lines	Description	Amount
43	Facility Bulletin / Newsletter	3,064
36	Investment Management Fees	42,392
36	Interest Expense	600
27	Dental costs	10,378
27	Charitable Contributions	300
27	Miscellaneous	(613)
	Other Expenses	<u>56,121</u>

Schedule V - Reclassifications

Lines	Description	Increase	Decrease
21	Communication equipment rental	373	
35	Communication equipment rental		373
11	Donated labor	194	
4	Donated labor	532	
6	Donated labor	4,570	
21	Donated labor	924	
10a	Donated labor	725	
12	Donated labor	131	
27	Donated labor		7,076
38	Medically necessary transportation	8,701	
14	Medically necessary transportation		8,701
13	Nurse aid trainer wages	38,764	
1	Nurse aid trainer wages		131
6	Nurse aid trainer wages		194
10	Nurse aid trainer wages		21,146
10a	Nurse aid trainer wages		849
11	Nurse aid trainer wages		89
12	Nurse aid trainer wages		16,049
15	Nurse aid trainer wages		58
17	Nurse aid trainer wages		248
39	Dental costs	10,378	
27	Dental costs		10,378
		<u>65,292</u>	<u>65,292</u>

Schedule V, Line 39 - Ancillary Service Centers

Dental costs for 134 visits \$ 10,378

Schedule VI B - Non-paid workers

Lines	Description	Amount
31	Donated Labor \$	7,076
	Department	Time in Hours Time in Dollars
Activities	35.25	194
Laundry	96.75	532
Maintenance	457.00	4,570
Office	168.00	924
PT/OT	131.75	725
Social Service Programs	23.75	131
Totals	<u>912.50</u>	<u>\$ 7,076</u>

Schedule VII - Compensation Received From Other Nursing Hom

Stan Virkler - \$130 - reimbursement of travel expenses received
from Oakwood Estate & Linden Estate
Keith Pflum - \$186 - reimbursement of travel expenses received
from Oakwood Estate & Linden Estate
Warren Zahner - \$318 - reimbursement of travel expenses received
from Oakwood Estate & Linden Estate

Sch. XV - Balance Sheet, Line 22; Other Long-Term Assets

Investment in Related Entities 3,126,855

Sch. XVII - Income Statement, Line 28; Other Revenue

Developmental training 437,279
Sale of Asset 1,650
Employee Meals 4,424
443,353

Sch. XVII - Income Statement, Line 41 - Income Before Taxes

Income before taxes per cost report 754,922
Income from related parties (101,376)
Estimated excess for year, Form 990, p.1, line 18 653,546

Schedule XIX, D - Employee Benefits and Payroll Taxes - FICA calculation

Salaries, Sch V, Line 45, Col 1 3,592,561
Add Prior Year PTO Accrual at 06/30/03 145,161
Less Current Year PTO Accrual at 06/30/04 (155,560)
Less:Section 125 Wages not applicable to FICA taxes (187,025)
Less:Wages over FICA taxation limit (\$3,000 x 6.2%/7.65%) (2,431)
Add ACCS Wages 97,456
Add wages included in employee meal calculation 8,848
Cash basis salaries 3,499,010
FICA rate 7.650%
Calculated FICA 267,674
FICA per Sch XIX 267,817
Unknown variance (143)

Sch. XX - General Information

12. Nurse Aide Trainer Wages:

Administrator	248
Therapy / PT / OT	849
Activities Director	89
Day Program	58
Head Cook	131
Maintenance	194
Nursing	21,146
Soc. Serv. / QMRP	16,049
	<u>38,764</u>

14. A portion of office space is allocated to related entities based on number of beds.

16. Out of State Travel

Administration

Ron Messner, Administrator	85
Matthew Steffen, Business Manager	290
	<u>375</u>

Nursing

Anna Liza Raboza, DON	258
Marcella Chapman, ADON	793
	<u>1,050</u>

Board of Directors

Stan Virkler	396
Warren Zahner	963
	<u>1,359</u>

Cell: A5
Comment: Done
2004

Cell: F5
Comment: Done
2004

Cell: J5
Comment: Done
2004

Cell: F7
Comment: Done
2004

Cell: F18
Comment: Done
2004

Cell: F32
Comment: Done
2004

Cell: J34
Comment: Done
2004

Cell: A42
Comment: Done
2004

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

ATTACHMENT TO SCHEDULE VII A

Related Organizations:

Oakwood Estate, Morton, IL	#0033712
Linden Estate, Morton, IL	#0039305

Board of Directors for Apostolic Christian Timber Ridge, Oakwood Estate, and Linden Estate:

John Knobloch, Chairman
Richard Steffen, Vice Chairman
Dan Schumacher, Secretary/ Treasurer
Jerry Christensen, Director
Ron Hodel, Director (term began 03/31/2004)
Jerry Kieser, Director
Keith Pflum, Director
Ed Sauder, Director (term ended 03/31/2004)
Stan Virkler, Director
Warren Zahner, Director

Note: The Board members are identical for all three organizations.

No members of the Board of Directors provided direct services to any of the nursing homes. No Board members have ownership in an entity that conducted business transactions with any of these nursing homes.

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

	Pioneer Park	PARC	Van- Pioneer Park	Cost per Trip	Cost per Day		Total Cost per Year	Less Depreciation	Reallocation Amounts	Sch. V Col. 7 Line #	Schedule for Reallocation
Trips per Day	2	2	1								
Miles per trip	40	40	40								
Gas/Depreciation Price per Mile	\$0.65	\$0.75	\$0.35								
Hours per trip	1 1/4	1 1/4	1 1/4								
Attendant Wages	\$7.75	\$7.75									
Driver Wages	\$12.00	\$12.00	\$10.00								
Gas & Depreciation	\$ 26.00	\$ 30.00	\$ 14.00	\$ 70.00	\$ 126.00	53.11%	36,006.76	(21,275.00)	14,732.00	14	Sch. VI Ln. 29
Depreciation					\$ -			21,275.00	21,275.00	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 15.00	\$ 15.00	\$ 12.50	\$ 42.50	\$ 72.50	30.56%	20,718.18		20,718.00	6	Sch. VI Ln. 1
Attendant Wages	\$ 9.69	\$ 9.69	\$ -	\$ 19.38	\$ 38.76	16.34%	11,076.37		11,076.00	10	Sch. VI Ln. 29
Total	\$ 50.69	\$ 54.69	\$ 26.50	\$ 131.88	\$ 237.26		67,801.30		67,801.00		

AIDE CLASSES

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

From: 07/01/2003 to 06/30/2004

CLASS DATE	TR						OE						LE						CILA									
	# of Students	CLASS			OJT			# of Students	CLASS			OJT			# of Students	CLASS			OJT			# of Students	CLASS			OJT		
		Hrs	Wages		HRS	Wages			Hrs	Wages		HRS	Wages			Hrs	Wages		HRS	Wages			Hrs	Wages		HRS	Wages	
completed	38	26	520	\$ 4,420.00	1040	\$ 8,840.00	1	80	\$ 680.00	160	\$ 1,360.00	1	15	\$ 127.50	30	\$ 255.00	10	252	\$ 2,142.00	504	\$ 4,284.00							
still enrolled, not complete	30	23	539	\$ 4,581.50	1078	\$ 9,163.00	2	0	\$ -	0	\$ -	3	76	\$ 646.00	152	\$ 1,292.00	2	42	\$ 357.00	84	\$ 714.00							
dropouts	22	21	228	\$ 1,938.00	456	\$ 3,876.00	0	0	\$ -	0	\$ -	0	0	\$ -	0	\$ -	1	16	\$ 136.00	32	\$ 272.00							
				\$ -	0	\$ -			\$ -	0	\$ -			\$ -	0	\$ -			\$ -	0	\$ -							
				\$ -	0	\$ -			\$ -	0	\$ -			\$ -	0	\$ -			\$ -	0	\$ -							
				\$ -	0	\$ -			\$ -	0	\$ -			\$ -	0	\$ -			\$ -	0	\$ -							
Total	1768	70	1287	\$ 10,939.50	2574	\$ 21,879.00	3	80	\$ 680.00	160	\$ 1,360.00	4	91	\$ 773.50	182	\$ 1,547.00	13	310	\$ 2,635.00	620	\$ 5,270.00							

							WAGES				Hours			
TRAINER WAGES	Classification	Hours	Hourly Rate	Wages	Hours/Class	# of Classes	TR	OE	LE	CILA	TR	OE	LE	CILA
QMRP - Don Bowers	12q	36	\$ 16.05	\$ 577.80	6	6	420.60	26.14	29.74	101.31	26.21	1.63	1.85	6.31
Dietary Manager - Lori Brittain	1	12	\$ 15.03	\$ 180.36	2	6	131.29	8.16	9.28	31.62	8.74	0.54	0.62	2.10
ADON - Marcella Chapman	10	20	\$ 21.50	\$ 430.00	4	5	313.01	19.46	22.13	75.40	14.56	0.90	1.03	3.51
DON - Maurine Collett	10	15	\$ 29.83	\$ 447.45	3	5	325.72	20.25	23.03	78.46	10.92	0.68	0.77	2.63
QMRP - Theresa Duhs	12q	20	\$ 16.26	\$ 325.20	4	5	236.73	14.71	16.74	57.02	14.56	0.90	1.03	3.51
RN Instructor - Inge Flinn	10	1560	\$ 18.00	\$ 28,080.00			20,440.59	1,270.59	1,445.29	4,923.53	1,135.59	70.59	80.29	273.53
Maintenance - Gary Folkerts	6	12	\$ 22.23	\$ 266.76	2	6	194.19	12.07	13.73	46.77	8.74	0.54	0.62	2.10
Activities - Mary Beth Garza	11	1	\$ 12.41	\$ 12.41	1	1	9.03	0.56	0.64	2.18	0.73	0.05	0.05	0.18
Aide - Thad Gehret	10a	5	\$ 10.98	\$ 54.90	5	1	39.96	2.48	2.83	9.63	3.64	0.23	0.26	0.88
RSD - Jenny Grow	12r	2	\$ 15.27	\$ 30.54	1	2	22.23	1.38	1.57	5.35	1.46	0.09	0.10	0.35
Day Program - Vickie Hale	15	4	\$ 17.39	\$ 69.56	1	4	50.64	3.15	3.58	12.20	2.91	0.18	0.21	0.70
Aide - Crystal Myers Johnson	10a	6	\$ 9.42	\$ 56.52	3	2	41.14	2.56	2.91	9.91	4.37	0.27	0.31	1.05
Aide - Shelly McLaughlin	10a	4	\$ 10.55	\$ 42.20	2	2	30.72	1.91	2.17	7.40	2.91	0.18	0.21	0.70
Aide - Shelly McLaughlin	10a	10	\$ 10.55	\$ 105.50	5	2	76.80	4.77	5.43	18.50	7.28	0.45	0.51	1.75
OT/PT - Kami Miller	10ot	20	\$ 16.71	\$ 334.20	4	5	243.28	15.12	17.20	58.60	14.56	0.90	1.03	3.51
RSD - Evie Mogler	12r	2	\$ 19.45	\$ 38.90	1	2	28.32	1.76	2.00	6.82	1.46	0.09	0.10	0.35
RSD - Randy Mogler	12r	40	\$ 22.22	\$ 888.80	8	5	646.99	40.22	45.75	155.84	29.12	1.81	2.06	7.01
RSD - Rob Mooney	12r	2	\$ 15.35	\$ 30.70	1	2	22.35	1.39	1.58	5.38	1.46	0.09	0.10	0.35
Activity Director - Kevin Pilger	11	6	\$ 18.28	\$ 109.68	1	6	79.84	4.96	5.65	19.23	4.37	0.27	0.31	1.05
DON - Anna Liza Raboza	10	3	\$ 29.90	\$ 89.70	3	1	65.30	4.06	4.62	15.73	2.18	0.14	0.15	0.53
Speech - Alisa Robb	10s	24	\$ 14.70	\$ 352.80	4	6	256.82	15.96	18.16	61.86	17.47	1.09	1.24	4.21
Speech - Alisa Robb	10s	15	\$ 14.70	\$ 220.50	3	5	160.51	9.98	11.35	38.66	10.92	0.68	0.77	2.63
Administrator - Helen Schuon	17	15	\$ 22.74	\$ 341.10	3	5	248.30	15.43	17.56	59.81	10.92	0.68	0.77	2.63
Day Program - Vikki Steele	15	1	\$ 10.23	\$ 10.23	1	1	7.45	0.46	0.53	1.79	0.73	0.05	0.05	0.18
OJT Instructor - Lynn Wuthrich	12ojt	1560	\$ 12.92	\$ 20,155.20			14,671.80	912.00	1,037.40	3,534.00	1,135.59	70.59	80.29	273.53
							-	-	-	-	-	-	-	-
							38,763.60	2,409.55	2,740.86	9,337.00	2,471.36	153.62	174.74	595.28
Total trainer wages		3395		\$ 53,251.01										

Total trainer wages 3395 \$ 53,251.01

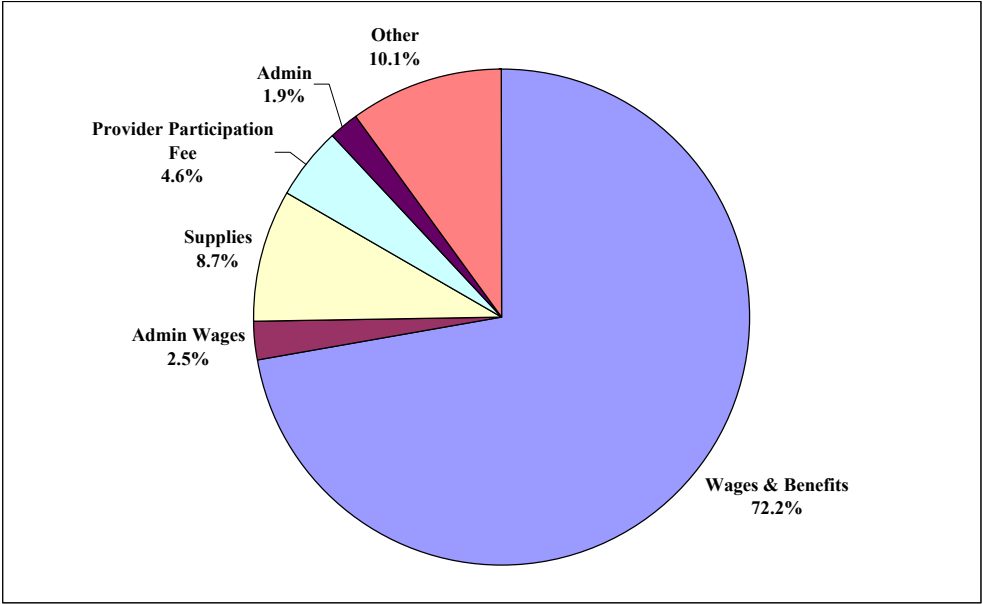
	TR	OE	LE	CILA
Drop-Outs				
Number from this Facility	21	0	0	1
Clinical Wages	\$ 3,876.00	\$ -	\$ -	\$ 272.00
Classroom Wages	\$ 1,938.00	\$ -	\$ -	\$ 136.00
In-House Trainer Wages	\$ 2,289.00	\$ -	\$ -	\$ 161.00
Completed				
Number from this Facility	49	3	4	12
Clinical Wages	\$ 9,002.00	\$ 680.00	\$ 774.00	\$ 2,499.00
Classroom Wages	\$ 18,003.00	\$ 160.00	\$ 1,547.00	\$ 4,998.00
In-House Trainer Wages	\$ 21,264.00	\$ 459.00	\$ 1,827.00	\$ 5,903.00

Schedule V		TR	OE	LE	CILA
	Line	Change	Change	Change	Change
Dietary	1	(131.00)	(8.00)	(9.00)	(32.00)
Maintenance	6	(194.00)	(12.00)	(14.00)	(47.00)
Nursing	10	(21,145.00)	(1,314.00)	(1,495.00)	(5,093.00)
Therapy	10a	(189.00)	(12.00)	(13.00)	(45.00)
OT/PT	10ot	(243.00)	(15.00)	(17.00)	(59.00)
Activities	11	(89.00)	(6.00)	(6.00)	(21.00)
RSD	12r	(720.00)	(45.00)	(51.00)	(173.00)
QMRP's	12q	(657.00)	(41.00)	(46.00)	(158.00)
Training Wage	13	38,764.00	2,410.00	2,741.00	9,337.00
Day Program	15	(58.00)	(4.00)	(4.00)	(14.00)
Administrator	17	(248.00)	(15.00)	(18.00)	(60.00)
OJT	12ojt	(14,672.00)	(912.00)	(1,037.00)	(3,534.00)
Speech	10s	(417.00)	(26.00)	(30.00)	(101.00)
Adjustment	10	(1.00)	-	(1.00)	-
		-	-	-	-

Apostolic Christian Timber Ridge -- 0016220

	Salary/Wage	Supplies	Other	Total	Reclass- ification	Total	Cost / Day Resident Days 33,801	Adjust- ments	Adjusted Total	Cost / Day Resident Days 33,801	% of Total Costs	% of Daily Rate	Staff Hours/ Day
A. General Services													
1 Dietary	242,550	13,962	4,173	260,685	(131)	260,554	\$7.71	-	260,554	\$7.71	4.6%	5.6%	0.65
2 Food Purchase	-	171,210	-	171,210	-	171,210	\$5.07	-	171,210	\$5.07	3.0%	3.7%	
3 Housekeeping	84,574	10,605	-	95,179	-	95,179	\$2.82	-	95,179	\$2.82	1.7%	2.1%	0.22
4 Laundry	122,755	16,455	-	139,210	532	139,742	\$4.13	-	139,742	\$4.13	2.5%	3.0%	0.31
5 Heat and Other Utilities	-	-	101,424	101,424	-	101,424	\$3.00	-	101,424	\$3.00	1.8%	2.2%	
6 Maintenance	89,640	16,922	29,539	136,101	4,376	140,477	\$4.16	(20,718)	119,759	\$3.54	2.1%	2.6%	0.15
7 Other (specify):*	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
8 TOTAL General Services	539,519	229,154	135,136	903,809	4,777	908,586	\$26.88	(20,718)	887,868	\$26.27	15.6%	19.2%	1.32
B. Health Care and Programs													
9 Medical Director	-	-	1,332	1,332	-	1,332	\$0.04	-	1,332	\$0.04	0.0%	0.0%	
10 Nursing and Medical Records	824,273	200,357	52,396	1,077,026	(21,146)	1,055,880	\$31.24	(11,076)	1,044,804	\$30.91	18.3%	22.6%	1.16
10a Therapy	1,449,584	5,033	66,483	1,521,100	(124)	1,520,976	\$45.00	-	1,520,976	\$45.00	26.7%	33.0%	3.64
11 Activities	232,633	5,827	-	238,460	105	238,565	\$7.06	-	238,565	\$7.06	4.2%	5.2%	0.63
12 Social Services	298,618	2,373	7,723	308,714	(15,918)	292,796	\$8.66	-	292,796	\$8.66	5.1%	6.3%	0.34
13 Nurse Aide Training	-	3,803	-	3,803	38,764	42,567	\$1.26	-	42,567	\$1.26	0.7%	0.9%	0.05
14 Program Transportation	-	45,464	-	45,464	(8,701)	36,763	\$1.09	(14,732)	22,031	\$0.65	0.4%	0.5%	
15 Other (specify):*	98,579	1,623	-	100,202	(58)	100,144	\$2.96	-	100,144	\$2.96	1.8%	2.2%	
16 TOTAL Health Care and Programs	2,903,687	264,480	127,934	3,296,101	(7,078)	3,289,023	\$97.31	(25,808)	3,263,215	\$96.54	57.3%	70.7%	5.82
C. General Administration													
17 Administrative	77,956	-	-	77,956	(248)	77,708	\$2.30	-	77,708	\$2.30	1.4%	1.7%	0.05
18 Directors Fees	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
19 Professional Services	-	-	22,626	22,626	-	22,626	\$0.67	-	22,626	\$0.67	0.4%	0.5%	
20 Dues, Fees, Subscriptions & Promotions	-	-	19,470	19,470	-	19,470	\$0.58	(1,675)	17,795	\$0.53	0.3%	0.4%	
21 Clerical & General Office Expenses	71,399	25,129	-	96,528	1,297	97,825	\$2.89	-	97,825	\$2.89	1.7%	2.1%	0.13
22 Employee Benefits & Payroll Taxes	-	-	882,839	882,839	-	882,839	\$26.12	(24,225)	858,614	\$25.40	15.1%	18.6%	
23 Inservice Training & Education	-	-	6,960	6,960	-	6,960	\$0.21	(1,050)	5,910	\$0.17	0.1%	0.1%	
24 Travel and Seminar	-	-	1,941	1,941	-	1,941	\$0.06	(1,359)	582	\$0.02	0.0%	0.0%	
25 Other Admin. Staff Transportation	-	-	2,504	2,504	-	2,504	\$0.07	(375)	2,129	\$0.06	0.0%	0.0%	
26 Insurance-Prop.Liab.Malpractice	-	-	42,853	42,853	-	42,853	\$1.27	-	42,853	\$1.27	0.8%	0.9%	
27 Other (specify):*	-	-	17,683	17,683	(17,454)	229	\$0.01	(842)	(613)	(\$0.02)	0.0%	0.0%	
28 TOTAL General Administration	149,355	25,129	996,876	1,171,360	(16,405)	1,154,955	\$34.17	(29,526)	1,125,429	\$33.30	19.8%	24.4%	0.18
TOTAL Operating Expense	3,592,561	518,763	1,259,946	5,371,270	(18,706)	5,352,564	\$158.36	(76,052)	5,276,512	\$156.11	92.6%	114.4%	7.32
D. Ownership													
30 Depreciation	-	-	144,843	144,843	-	144,843	\$4.29	(21,275)	123,568	\$3.66	2.2%	2.7%	
31 Amortization of Pre-Op. & Org.	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
32 Interest	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
33 Real Estate Taxes	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
34 Rent-Facility & Grounds	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
35 Rent-Equipment & Vehicles	-	-	4,542	4,542	(373)	4,169	\$0.12	-	4,169	\$0.12	0.1%	0.1%	
36 Other (specify):*	-	-	42,992	42,992	-	42,992	\$1.27	(42,992)	-	\$0.00	0.0%	0.0%	
37 TOTAL Ownership	-	-	192,377	192,377	(373)	192,004	\$5.68	(64,267)	127,737	\$3.78	2.2%	2.8%	-
E. Special Cost Centers													
38 Medically Necessary Transportation	-	-	-	-	8,701	8,701	\$0.26	(8,701)	-	\$0.00	0.0%	0.0%	
39 Ancillary Service Centers	-	-	-	-	10,378	10,378	\$0.31	-	10,378	\$0.31	0.2%	0.2%	
40 Barber and Beauty Shops	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
41 Coffee and Gift Shops	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
42 Provider Participation Fee	-	-	277,608	277,608	-	277,608	\$8.21	-	277,608	\$8.21	4.9%	6.0%	
43 Other (specify):*	-	-	3,064	3,064	-	3,064	\$0.09	-	3,064	\$0.09	0.1%	0.1%	
44 TOTAL Special Cost Centers	-	-	280,672	280,672	19,079	299,751	\$8.87	(8,701)	291,050	\$8.61	5.1%	6.3%	-
45 GRAND TOTAL	3,592,561	518,763	1,732,995	5,844,319	-	5,844,319	\$172.90	(149,020)	5,695,299	\$168.49	100.0%	123.4%	7.32
Current Reimbursement Rate							\$136.51			\$136.51	81.0%	100.0%	

Gain/(Loss) Per Resident / Day



(36.39)
-26.7%

(31.98) **-19.0%** **-23.4%**
-23.4%

APOSTOLIC CHRISTIAN HOME FOR THE HANDICAPPED, INC.

TRIAL BALANCE FYE 06/2004

Account#	Beginning Balance	Debit	Credit	Net Change	Ending Balance	Rounded Balance	Report - Col - Row
0-4500-00 -- Promotional Other	\$0.00	\$1,674.85	\$0.00	\$1,674.85	\$1,674.85	\$1,675.00	V-3-20
0-4510-00 -- Licenses & Permits	\$0.00	\$316.00	\$0.00	\$316.00	\$316.00	\$316.00	V-3-20
0-4520-00 -- Dues, Fees & Subscriptions	\$0.00	\$13,323.62	\$0.00	\$13,323.62	\$13,323.62	\$13,324.00	V-3-20
0-4530-00 -- Advertising	\$0.00	\$4,044.70	\$595.00	\$3,449.70	\$3,449.70	\$3,450.00	V-3-20
0-4550-00 -- Employee Bkground Check	\$0.00	\$633.30	\$96.00	\$537.30	\$537.30	\$537.00	V-3-20
0-4550-01 -- Driving Records Verification	\$0.00	\$168.00	\$0.00	\$168.00	\$168.00	\$168.00	V-3-20